

S 3908

CONGRESSIONAL RECORD — SENATE

April 5, 1984

Certainly this is a small way, but perhaps an important one, in which we can tell the families of our service men and women that we will not allow our tax laws to add to the loss they already feel.

I commend Senator ROBERT DOLE, Finance Committee chairman, for swiftly shepherding this bill through the committee and the Senate. I also commend Representative BILL ARCHER for developing this legislation, and getting the bill adopted by the House of Representatives.

The bill was ordered to a third reading, read the third time, and passed.

Mr. BAKER. Mr. President, I move to reconsider the vote by which the bill was passed.

Mr. LONG. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

JOHN G. FARY TOWER

Mr. BAKER. Mr. President, I ask unanimous consent that the Senate proceed to the consideration of Calendar Order No. 741, H.R. 4202.

The PRESIDING OFFICER. The bill will be stated by title.

The assistant legislative clerk read as follows:

A bill (H.R. 4202) to designate the air traffic control tower at Midway Airport, Chicago, as the "John G. Fary Tower".

The PRESIDING OFFICER. Is there objection to the present consideration of the bill?

There being on objection, the bill was considered, ordered to a third reading, read the third time, and passed.

Mr. BAKER. Mr. President, I move to reconsider the vote by which the bill was passed, and I move to lay that motion on the table.

The motion to lay on the table was agreed to.

EDUCATION DAY, USA

Mr. BAKER. Mr. President, I ask unanimous consent that the Senate proceed to the consideration of Calendar No. 742, House Joint Resolution 520.

The PRESIDING OFFICER. The bill will be stated by title.

The assistant legislative clerk read as follows:

A joint resolution (H.J. Res. 520) designating April 13, 1984, as "Education Day, U.S.A.".

The PRESIDING OFFICER. Is there objection to the present consideration of the joint resolution?

There being no objection, the joint resolution was considered, ordered to a third reading, read the third time, and passed.

The preamble was agreed to.

Mr. BAKER. Mr. President, I move to reconsider the vote by which the joint resolution was passed, and I move to lay that motion on the table.

The motion to lay on the table was agreed to.

NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES ACT AMENDMENTS OF 1983

Mr. BAKER. Mr. President, I ask unanimous consent that the Senate proceed to the consideration of H.R. 2751.

The PRESIDING OFFICER. The bill will be stated by title.

The assistant legislative clerk read as follows:

A bill (H.R. 2751) to amend the National Foundation on the Arts and Humanities Act of 1965 and for other purposes.

The PRESIDING OFFICER. Is there objection to the present consideration of the bill?

There being no objection, the Senate proceeded to consider the bill.

AMENDMENT NO. 2901

(Purpose: To authorize the Secretary of the Interior to enter into an agreement relating to Indian art at the College of Santa Fe, and other related matters)

Mr. BAKER. Mr. President, I send an amendment to the desk on behalf of the distinguished Senator from New Mexico (Mr. DOMENICI).

The PRESIDING OFFICER. The amendment will be stated.

The assistant legislative clerk read as follows:

The Senator from Tennessee (Mr. BAKER), on behalf of Mr. DOMENICI, proposes an amendment numbered 2901.

Mr. BAKER. Mr. President, I ask unanimous consent that reading of the amendment be dispensed with.

The PRESIDING OFFICER. Without objection, it is so ordered.

The amendment is as follows:

On page 8, beginning with line 25, strike out all through line 14 on page 9 and insert in lieu thereof the following:

SEC. 14. (a) (1) To the extent of the availability of funds for such purpose, the Secretary of the Interior shall:

(A) enter into a thirty-year agreement with the College of Santa Fe, Santa Fe, New Mexico, to provide educational facilities for the use of, and to develop cooperative educational/arts programs to be carried out with the postsecondary fine arts and museum services programs of, the Institute of American Indian Arts administered by the Bureau of Indian Affairs; and

(B) conduct such activities as are necessary to improve the facilities used by the Institute of American Indian Arts at the College of Santa Fe.

(2) The provisions of this subsection shall take effect on October 1, 1984.

(b) (1) The Secretary of the Interior, acting through the Bureau of Indian Affairs, is directed to conduct a study for the purpose of determining the need, if any, for a museum facility to be established for the benefit of the Institute of American Indian Arts, the feasibility of establishing such museum, and the need for desirability, if any, to establish any such museum in close proximity to the facilities currently being used by such Institute at the College of Santa Fe.

(2) On or before February 1, 1985, the Secretary of the Interior shall report the results of such study, together with his recommendations, to the Congress.

(3) Should the study recommend establishment of a museum, and should the College of Santa Fe be selected as the best site,

any agreement entered into by the Secretary of the Interior for construction of such museum shall contain assurances, satisfactory to the Secretary, that appropriate lands at the College of Santa Fe will be available at no cost to the Federal Government for the establishment of a museum facility.

The PRESIDING OFFICER. The question is on agreeing to the amendment.

The amendment (No. 2901) was agreed to.

Mr. STAFFORD. Mr. President, the Senate is considering today H.R. 2751, the National Foundation on the Arts and the Humanities Act Amendments of 1983. This legislation addresses these issues. The first is the need to bring the authorization ceilings for the arts and humanities endowments in line with the actual funding levels set by the Appropriations Committees in the last 2 years. The second issue is to formally transfer authority for the Institute of Museum Services from the Department of Education to the National Foundation on the Arts and the Humanities, another action already taken by the Appropriations committees. The third is the creation of a national medal of arts, to be given by the President upon the recommendation of the National Council on the Arts. Awards are to be made to those who have specifically contributed to excellence in the arts.

Mr. President, this important bill will go along way in clarifying inconsistencies between authorizing statute, and legislative mandates made by the Congress through the appropriations process. It is not in any way meant to replace the formal reauthorization process for the arts and humanities endowments which the Congress will begin next year. As chairman of the Senate Education, Arts and Humanities Subcommittee, I look forward to working at that time with my ranking member, Senator CLAIBORNE PELL, and interested Members of the Senate, as we oversee activities of the endowments for the last 5 years. However, the issues I outlined earlier did need to be addressed before the reauthorization will take place, and so we are considering this bill today, largely because of the hard work of Congressmen SIMON and COLEMAN who are, respectfully, the chairman and ranking member of the House Postsecondary Subcommittee.

Mr. COLEMAN offered the amendment to establish a national medal of arts, and in his statement to the House outlines the purpose of this program. I would like to add to his remarks by stating that this legislation is not intended in any way to impinge on the already established and widely acclaimed Kennedy Center honors program. Given by our National Cultural Center on behalf of all our citizens, the honors have, with the participation of the President, recognized the career contributions of our coun-

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file: terrorism

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Mr. President, I will proceed through those if the Senator does not mind, and I assure him that no other action will be taken, except the request to recess until Monday.

Mr. BYRD. Mr. President, there is no objection to any of the items the majority leader has enumerated, with the one exception I have already stated, that being on the Executive Calendar.

Mr. BAKER. I thank the minority leader.

INCOME TAXES OF CERTAIN MILITARY AND CIVILIAN EMPLOYEES OF THE UNITED STATES DYING AS A RESULT OF INJURIES SUSTAINED OVERSEAS

Mr. BAKER. Mr. President, in view of the clearances just acknowledged by the minority leader, I ask unanimous consent that the Senate proceed to the consideration of Calendar No. 705, H.R. 4206.

The PRESIDING OFFICER. The bill will be stated by title.

The assistant legislative clerk read as follows:

A bill (H.R. 4206) to amend the Internal Revenue Code of 1954 to exempt from Federal income taxes certain military and civilian employees of the United States dying as a result of injuries sustained overseas.

The PRESIDING OFFICER. Is there objection to the present consideration of the bill?

There being no objection, the Senate proceeded to consider the bill.

Mr. DOLE. Mr. President, today I urge passage of H.R. 4206, which would provide special income tax rules for certain individuals who die in active service as a member of the Armed Forces of the United States or as a civilian employee of the Government of the United States. This has been discussed with the senior Senator from Alaska (Mr. STEVENS) and I thank him for his cooperation in this matter.

THE SACRIFICES OF OUR GOVERNMENT SERVANTS

Recent events in Lebanon and Grenada have illustrated the sacrifices that military and civilian employees of the U.S. Government must be prepared to make when they serve abroad. This is particularly true when these individuals provide our country with the ultimate sacrifice—their lives.

DESCRIPTION OF THE BILL

H.R. 4206 provides one small way in which we can compensate the families of these individuals. Generally, the bill provides income tax relief for these families in particular circumstances. Relief would be provided for the family of an individual who dies while in active service as a member of the Armed Forces of the United States or while in the civilian employment of the United States and if the death occurs as a result of wounds or injuries incurred outside the United States in response to a terroristic or military action. In such a case, no Federal

income tax will apply for income earned either in the year of death or for an earlier period beginning with the last year ending before the year in which wounds or injuries were incurred. The bill will apply to men and women who meet the requirements stated therein and who die, or have died, after December 31, 1979.

CIRCUMSTANCES IN WHICH THE BILL WILL APPLY

There are several circumstances in which this bill is intended to apply. It is to apply to military or civilian employees who die, or who have died, as a result of the bombing of the U.S. Embassy or of the U.S. Marine headquarters in Beirut, Lebanon. Similarly, the bill will apply with respect to U.S. personnel participating in a U.N. peacekeeping force when killed in Lebanon by land mines or snipers in 1982 or 1983, or thereafter. The bill also applies with respect to the U.S. service personnel who died as a result of the Government's attempt to rescue the American hostages in Iran, since that rescue attempt constituted a military action involving U.S. Armed Forces within the meaning of the bill. The bill also is to apply to U.S. service personnel who died, or who have died, in a military action in Grenada.

Because of the need to accommodate the families of these individuals who may be filing tax returns shortly, the Senate Finance Committee expedited the consideration and reporting of this bill. I urge my colleagues in the Senate also to support the bill and its quick passage.

Mr. PRYOR. Mr. President, the legislation we are considering here today is fair, reasonable, humane, and overdue.

H.R. 4206 would simply exempt from taxation the income earned by U.S. military or civilian employees who lose their lives as the result of hostilities while serving overseas.

The exemption would apply to income earned during the year of death and the previous year.

Senator ARMSTRONG deserves a great deal of credit for introducing a similar Senate bill, S. 2083, which I was proud to cosponsor.

Mr. President, there is already an exemption in the Tax Code which applies to those who die as a result of injury suffered in an area designated as a "combat zone." But that "combat zone" designation has not been officially applied to situations like the tragic bombing of Marine quarters in Beirut, our activities in Grenada, the death of the U.S. administrator of the Sinai peacekeeping forces or several other incidents that resulted in the deaths of U.S. personnel. This bill would extend coverage to any U.S. soldier or civilian Government employee who meets death by terroristic or military action while overseas.

This legislation is retroactive to apply to circumstances from 1979 forward. Families would have a year to file to recover taxes already paid.

As representatives of the most powerful Nation in the world, U.S. personnel are especially tempting targets for swaggering terrorists and irrational fanatics, and as the rate of terrorism increases so, unfortunately, does the need for this legislation.

Nothing we do in the Congress could ever make up for the pain and sacrifice of these U.S. citizens and their families. All of us who witnessed the line of flag-draped coffins at Dover Air Force Base shared the pain of the Beirut bombing, but the families of those victims—and the victims of Grenada and Iran—are still living with that pain every day. This bill is intended to make their sacrifice a little easier to bear.

Besides providing these families with some extra money in their months of adjustment, H.R. 4206 would remove the added burden of the sometimes complex paperwork involved in filing a return. Above all, it seems only fair to make this gesture to those who gave their lives in service to our country.

We need to act quickly on this matter since the Federal income tax filing deadline is only 10 days away. The administration strongly supports this effort, and I hope we will approve this bill unanimously today.

Mr. ARMSTRONG. Mr. President, in the aftermath of the massacre of U.S. Marines in Lebanon and those soldiers who have lost their lives in Grenada, we are all painfully aware of how little we as a nation can do to relieve the anguish of the families who have lost their loved ones in hostile action overseas. There is, however, one small way in which we can perhaps relieve at least a part of the economic hardship to those families which can result from their loss.

Section 692 of the IRS Code provides for an exemption from Federal income taxes of any income earned by a deceased member of the armed services during the years he or she served overseas. However, this section is applicable only when the death was a result of "wounds, disease or injury" while serving in a "combat zone" which had already been defined as a combat zone by an executive order of the President.

No such combat zone has been so designated since the Vietnam war.

Today the Senate will consider, and ultimately pass, legislation I have introduced to extend this tax exemption to all members of the armed services who die as a result of hostile action overseas. This bill makes the change retroactively so that it will apply to all service men or women killed overseas in the tax years beginning after December 31, 1979. It will also apply to all cases in the future where American soldiers die as a result of hostile action—thereby eliminating the need for a President to designate a specific area as a combat zone for the purpose of applying this section of the Tax Code.